

# CITY AND COUNTY OFFICIALS FACE FISCAL PROBLEM

## Must Make Assessed Valuation and Tax Rate Square With Demands for an Increased Appropriation.

The ordinary citizen has for years been grappling with the question of squaring his income with his expenses. City and county officials have the same problem. In addition, they must try to convince the taxpayers that they are making every effort to reduce taxes and at the same time supply larger appropriations for such important departments as the schools, the streets and the county road and bridge fund.

Necessarily, both city and county officials are considerably interested in the total assessments this year, and upon the assessed values the tax rates are fixed.

Two separate assessments of real estate in Memphis have been in progress since the first of the year. One is being made by the city tax assessor, T. C. Scarborough. The other is in charge of W. T. Condon, state and county assessor.

The two officials were rather wide apart in their figures for 1919; the city assessment made by Mr. Scarborough aggregating \$7,000,000, while Mr. Condon's figures on the same property showed a total assessment for state and county purposes of \$2,500,000, a difference, roughly, of \$4,500,000.

The representatives of the Tennessee state legislature, who made an appraisal of the city realty last December, under the provisions of the new tax law assessment law, fixed their figures at several millions higher, their total appraisal in the city being \$22,000,000. All these figures are upon realty alone.

Neither the city nor county assessor have completed any estimate as to the probable total assessment for this year. They are not accepting the appraisal made by the state, however, but each one is fixing the value at what he considers a fair cash appraisal. In numerous instances probably, the state's figures may be approximately the same as those for the local assessment, but the totals arrived at are certain to be much smaller than the total appraisal made for the state.

# City Not Bound.

So far as the city is concerned, it is not bound in any way by the preliminary appraisal or any valuation that may finally be fixed by the state assessment board, as the city is exempted from its operation.

What the aggregate assessment for the city will be, or what reductions will be made by the county assessor, can not be forecast until their work is more nearly completed. In any event, the work to be done by the county and city boards of equalization will be even more important than before. The county board will probably name the county equalization board at the coming April term. The city board of equalization will be named by the city board of equalization.

What the city board raised the values on numerous individual pieces of realty and made almost no reductions from the city assessor's figures. The county board, on the contrary, reduced the total of the county assessment slightly.

The city assessment on realty was completed last year on March 25, but the city administration did not appear the board of equalization until nearly a month later. The preliminary assessments are never completed until April. The city board usually holds its session during May, but the county board does not begin its work until the first Monday in June.

The city commission has no set date for fixing the tax rate and passing the annual appropriation ordinance. The county tax rate is fixed by the county court at the April term.

There is little probability that the city tax rate will be reduced this year. The county board, on the contrary, the city needs larger appropriations. The school tax, which was 50 cents last year, will be increased this year. The rate depends altogether, however, upon the total assessment.

The county board will probably be reduced, but the county commission will build large appropriations for road building and the county school board will ask a heavy increase in the school tax to meet demands of teachers for higher salaries. The total rate last year, including state, county and special taxes, was \$1.71.

## Federal Court Sells Fruit Firm's Equity

On petition of Omar L. Jewell, receiver of the National Fruit Products company, federal court late Wednesday ordered the sale of the equity of the firm of Kimmons-Walker company of Springfield, Ark., the fruit products company, owned by a number of persons, stock or other assets, and every claim whatsoever the company has against Kimmons-Walker company. The consideration was \$2,000, as offered by Mr. Walker.

The petition which predicated the order alleged that Kimmons-Walker company contracted with the National Fruit Products company to manufacture a large amount of cider or vinegar stock and required a \$2,000 deposit of the products company for faithful performance of the contract. It further received a 25 per cent advance on about \$2,000 of stock amounting to about \$2,000, making the total amount \$4,000, according to the petition, due the products company. It was then claimed that the products company had been ordered by the court to sell the equity of the firm.

## Woodstock Man Is Now Walking

"Tramp, tramp, tramp" makes good marching time when whistled. This fact was borne in on W. H. Williams, of Woodstock, Thursday, as he covered the ground by walking. His Oakland five-passenger car No. 6478, was stolen Wednesday night from 12 South Second street.

But A. B. Galloway, attorney, wasn't minus an automobile long enough to learn to walk real well. Detective Durham and Taylor found it Wednesday after it had been stolen a few hours.

## WOULD BE CADETS.

WASHINGTON, March 18.—Successful applicants for examinations for admission to the United States Military Academy at West Point in June include Alabama, J. Ray Stone, Centerville; Arkansas, Eugene Wilson, Yellville; Georgia, Raymond H. Adams, Shreveport; Mississippi, J. T. Russell, French Camp; Oklahoma, Wallace Hammond, Tulsa; South Carolina, Wills Gargery, Charleston; Texas, G. H. Gaffney, Gaffney; Tennessee, John R. Menner, Dover; Virginia, J. H. Hargis, Hargis; North Carolina, J. H. Hargis, Hargis; and Charles H. Murray, Little Rock, Ark.



**The CANDY Cathartic**

**"I LIKE 'em!"**

**Sacrets**

FOR CONSTIPATION

THEY WORK WHILE YOU SLEEP

# ILLINOIS EVANGELIST TO AID UNION AVENUE CHURCH REVIVAL

The Rev. Mr. Hobbs, who is the evangelist of the Murphyboro, Ill., conference, will assist the Rev. J. J. Thomas, pastor of the Union Avenue Methodist church, in that church's evangelistic campaign which will be a part of the simultaneous services in local churches, beginning Sunday.

## ROBINSON NAMED DEAN OF MEDICINE

### St. Louis Man Succeeds Dr. Burch at Vanderbilt University.

NASHVILLE, Tenn., March 18. (Spt.)—Dr. G. Canby Robinson, dean of the medical department of Washington university, St. Louis, Mo., has accepted the appointment of dean of the school of medicine of Vanderbilt university, according to the announcement by Chancellor J. H. Kirkland, of Vanderbilt.

Dr. Robinson will come here July 1, when he will enter upon the work of organizing and building up the medical school under the new endowment of \$1,000,000 received recently from the federal government. He succeeds Dr. Lucius Burch, who has been the acting dean of the school of medicine since the death of Dr. William L. Dudley. He will also teach in the medical faculty, beginning with the fall term of 1921, but in the meantime will give his entire time to the supervision of expenditures under the new endowment.

## California Eggs Cross Continent In Solid Trains

For the first time in the state's history, solid trainloads of eggs are leaving California for New York. This is due to market conditions which have just permitted of eggs being marketed to advantage in the East by large producers.

The Southern Pacific handled a 14-carload train of eggs last week and Monday another train of 28 cars. The trains were made up of refrigerator cars and go as fast as freight via Ogden. There were over 2,000,000 eggs in the train that left San Francisco Monday. Petaluma hens have filled most of the cars, the balance coming from the bay district.

## Elks War Relief Movie Coming

Have you a friend who was wounded in France? If so, take him to see "The Way Back," five-reel picture, play the local lodge of Elks will show at the Grand Theatre March 22, 23 and 24. This picture was produced under the auspices of the national Elks war relief commission to supplement the government fund for vocational education. It shows in a romantic way how soldiers, sailors and marines can get the hand of help they need from Uncle Sam, at the same time unfolding a drama, as "Hearts of the World" or any of the other great war-time melodramas.

The fund to aid wounded service men is only available to Americans who were with the U. S. forces. This fund will be used under federal supervision to educate American boys who were wounded while fighting with the allies and for whose care the U. S. government has made no provision.

## Famous Humorist Will Lecture Here

"Laurels to Laughter" is the subject of the humorous lecture to be given by Elks Barker Butler, famous American humorist and author of "Goodness Institute" Friday night, March 19, at 8 o'clock.

Successful as a business man and humorist, Mr. Butler has achieved equal success as a humorist. His lectures at Goodness Institute are free to the public. Mr. Butler will be accompanied by the Chamber of Commerce Thursday at noon.

## The Weak or the Strong One

If you see before you a strong and safe bridge leading to your goal, would you ignore it and choose some insecure and tottering structure?

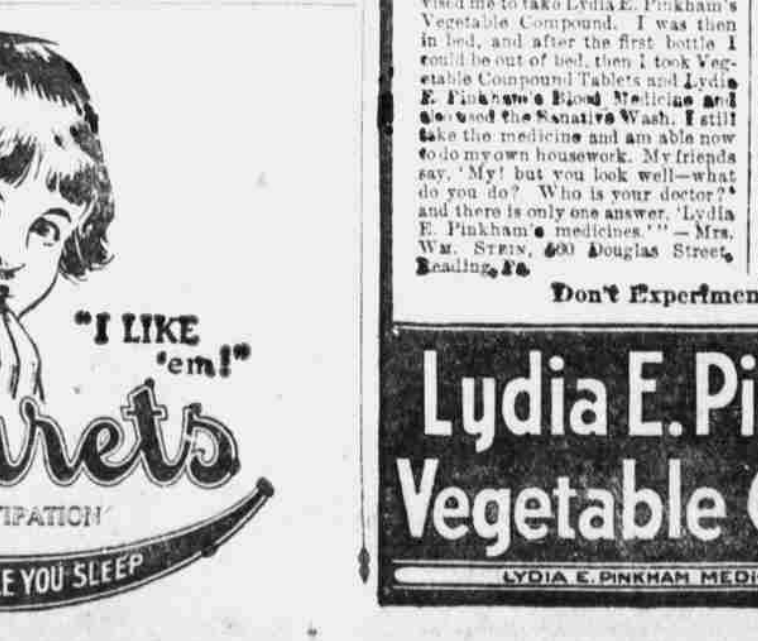
If you were offered sure aid in time of trouble would you hesitate to accept it?

The answer is simple—you would choose what all evidence showed to be the safe way—and you would risk nothing in useless experiments.

Why then do some women risk one of their most precious possessions—their health—in trying medicines of unknown value, when everybody knows that the most successful remedy for women is Lydia E. Pinkham's Vegetable Compound. Here is more proof:

Reading Pa.—"I had organic inflammation, pains in the side and back which were so sharp that they kept me from my work, and I could not walk. I had an operation and still I failed, and in the eight years I suffered I had four doctors and none helped me. My mother-in-law advised me to take Lydia E. Pinkham's Vegetable Compound. I was then in bed, and after the first bottle I could get out of bed, then I took Lydia E. Pinkham's Vegetable Compound and Lydia E. Pinkham's Blood Purifier and I am now a healthy woman. I still take the medicine and am able now to do my own housework. My friends say, 'My! but you look well—what do you do?' Who is your doctor?" and there is only one answer, "Lydia E. Pinkham's medicine."—Mrs. Wm. Stern, 601 Douglas Street, Reading, Pa.

Don't Experiment—Insist Upon



**Lydia E. Pinkham's Vegetable Compound**

LYDIA E. PINKHAM MEDICINE CO. LYNN, MASS.

# NAVY ARE BLAMED BY ADMIRAL SIMS

## Summary of Charge of Laxity of Department in War Laid Before Senate Investigating Committee.

WASHINGTON, March 18.—Approaching the conclusion of his long arraignment of the navy department's conduct during the war, Rear Admiral Sims laid before the senate investigating committee today thirteen specific counts in his indictment charging mistakes and costly delays.

The admiral's summary of his charges followed:

That, in spite of the fact that war had been going on for nearly three years and our entry into it had been imminent at least from Feb. 2, 1917, the vessels of the navy were not ready for war service when the United States entered.

That the first few months after America entered the war were extremely busy in the navy department, and that the navy department was not clear to the navy department as to the critical situation of the navy, and that the navy department was not clear to the navy department as to the critical situation of the navy, and that the navy department was not clear to the navy department as to the critical situation of the navy.

That the navy department failed to appreciate the military value of time, and that the navy department failed to appreciate the military value of time, and that the navy department failed to appreciate the military value of time.

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## Want To See Shrine Show? Better Hurry

A. E. Cameron, general chairman in charge of the "Jollies of 1921," the big minstrel show being presented this week at the Lyric theatre by the Memphis Shriners, is being swamped by little requests for tickets to some of the special attractions of the show.

The show is being presented by the Memphis Shriners, and the tickets are being sold very fast.

## Expect No Drop In Shoe Prices

No decrease in the price of materials is predicted by delegates to the southern shoe show here, which has just closed a two days' session.

At the same time it is understood that Russia and other European countries hold grants of leather under the war-time shipping to the United States.

In case American manufacturers secure a reduction in the price of leather, it is expected after 15 months of present prices.



**Which Bridge should a woman choose?**

## Electric Portables and Floor Lamps

New and attractive designs, up-to-date in every respect. All shades made of heavy Jap silk and silk lined. Iron piped and electric wired complete. Base packed in crate, shade in shipping carton.



**KANTOR-LYON & CO., Inc.**

82-88 S. Second St., Memphis, Tenn.

Wholesale Only

# Negro Casts Hats Into Troubled Ring Three Men Nabbed

Leroy Lowe, 34, negro porter, cast several hats into the ring of trouble, the trouble resulting because his employer, Jack Estlin, of the Brown company, 120 E. Main street, alleges that the hats cast were his property and not Leroy's.

Leroy was arrested a couple of days ago, when Estlin claims he was caught taking a fourth hat out of the store at quitting time. The three which preceded made trouble for the ring of three horizons, for a trio of men, who are alleged to have purchased 100 hats from Leroy for \$2, were arrested Wednesday afternoon and charged with buying and receiving stolen property.

The men gave their names as Andrew Toulus, waiter, 167 S. Main; Augustus Sussberry, cook, 233 Gayoso, and John Hopgood, presser, 345 Beale avenue.

## W. B. CRUMPTON DIES.

JACKSON, Tenn., March 18. (Spt.)—William B. Crumpton, 28, former Jacksonian, who in recent years has been a prominent resident of Brownsville, Tenn., died at his home in that place Monday afternoon of pneumonia. He was a member of the West Jackson Baptist church of this city and a prominent member of the Masonic fraternity.

The body arrived in Jackson at noon yesterday and was taken to the First Baptist church, where the funeral services will be held at 2 o'clock tomorrow. He is survived by his wife, Mrs. H. Warren and the Rev. J. E. Skinner.

The burial took place in Hollywood cemetery with the following pallbearers officiating: W. A. Poole, T. L. Thompson, W. C. Dyer, J. A. Thompson, Paul M. Wilson and E. G. Fowl.

## NEW BOWLING LEADER.

PEORIA, Ill., March 18.—A new leader came to the front in the individual event at the American Bowling congress yesterday, when Bart McGowan, Evansville, Ind., shot 698 pins. McGowan also went into third place in the all-events, rolling a score of 1,839 in his nine games.

Attacks in the five-men and two-men events failed to bring high scores yesterday.

# "I AM A LUCKY MAN" STATES CITY EMPLOYE; IS AGAIN BACK ON JOB

His Strength Has Returned; Arms and Legs No Longer Stiff and Appetite Fine.

"I RECOMMEND TANLAC TO ANYONE," HE SAYS

Was So Run-Down He Was Almost Past Doing Any Work—Troubles Quickly Overcome.

"I count myself lucky that I got Tanlac," said Albert Hicks, or "Al," as he is familiarly called by his many friends, 218 Parsons street, Cincinnati, "for I had gotten to where I was constantly having to lay off from my work."

Mr. Hicks has been employed by the Cincinnati park department as landscape gardener for the past nine years, and has been a member of the Junior Order United American Mechanics for 14 years. He has lived in his present home for 15 years, and is highly respected by all who know him.

"I certainly can recommend Tanlac from the bottom of my heart," he added. "It has rid me of a case of rheumatism and other troubles that had about put me past going. Why, the rheumatic pains were so sharp in my right arm that I could hardly get my hand above my shoulder to do my work at the park, and my left leg and shoulder hurt me nearly as bad. My kidneys bothered me a great deal and my back ached so bad and was so weak I had to have it strapped. My appetite went back on me and I ate so little that all my enervated and most of my strength left me. I was so run-down and weak that just a little job of work or a short walk would get me all fagged out and short of breath."



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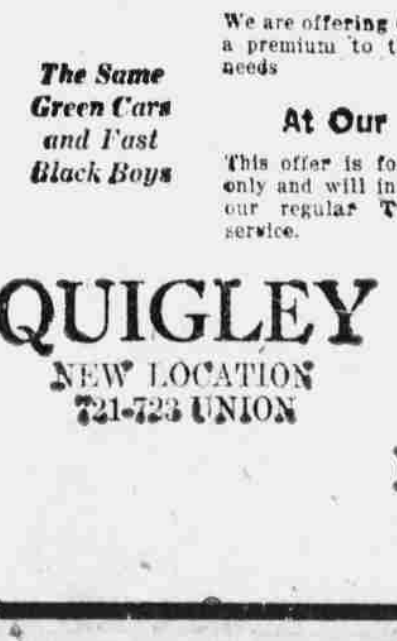
## 10% REDUCTION ON TIRES AND TUBES

## 20% REDUCTION ON VULCANIZING

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**QUIGLEY**

NEW LOCATION 721-723 UNION

Phone 131 Main

# ARMY CHAPLAIN WILL ASSIST IN REVIVAL

The Rev. Arthur Ewart, former army chaplain, will assist in a series of revival meetings which are to be held next week at the First Presbyterian church.

Mr. Ewart is known to thousands in this section. He was one of the speakers who toured this end of the state in the interest of the fourth Liberty loan last year. He went to France with the First division which accompanied Gen. Pershing and served through the war, being attached to several of the fighting divisions.

He will speak each evening at 7:30 o'clock, and his subject will be "The First Presbyterian church and its arrangements will be made by Dr. C. H. Williamson, the pastor, for non-members at some convenient point in the business district.

## "Cap'n" Couch Is Visitor To City

John M. Couch, formerly "Smiling Cap'n Johnny" of the Memphis police department, was a Memphis visitor Thursday. Capt. Couch looked hale and hearty, and his smile was as infectious as ever.

Capt. Couch now is located in Los Angeles, Cal., where he is connected with the Southern Pacific railroad, in charge of the road's state police there. It fell to his hands to trace various shipments of ripe olives out of Los Angeles recently. The ripe olives which caused the death of seven people in Memphis were packed by a Los Angeles corporation.

Memphis has grown wonderfully and progressed visibly in the past three years, in the opinion of Capt. Couch.

He is the business-like appearance of the city, and I believe from what I have heard since my return here that Mayor Payne is an executive with a great deal of ability to handle a growing city like this," Capt. Couch said. "I intend to visit the mayor's office and get acquainted with him before I leave," he added.

Capt. Couch will be in Memphis several days.

## Have Color in Cheeks

### Be Better Looking—Take Olive Tablets

To have a clear, pink skin, bright eyes, no pimples, a feeling of buoyancy like childhood days, you must keep your body free from poisonous wastes. Dr. Edwards' Olive Tablets (a vegetable compound mixed with olive oil) act on the liver and bowels like clockwork—yet have no dangerous after effect. Take one nightly and note results. They start the bile and overcome constipation. That's why millions of boxes are sold annually, 10c and 25c.

## A Woman's Right

is to enjoy good health. The secret of good health is chiefly to maintain normal activity of the stomach, bowels, liver, skin and kidneys.

# BEECHAM'S PILLS

Largest Sale of Any Medicine in the World. Sold everywhere. In boxes, 10c, 25c.

## Opportunity

### To Buy at Public Auction

# THURSDAY March 25th

All buildings, heating, plumbing, waterworks and electrical equipment at Payne Aviation Field, West Point, Miss. Once in a lifetime will you have such a rare opportunity to secure building materials at such a sacrifice. The government invested in this field one and a half million dollars. All of this will be offered to you in one day. Each building will be sold separately.

Sale Begins Promptly at 10 O'Clock a.m.

**BETTY, COX & COTTRELL, Owners**

COL. W. F. LAGRONE, Auctioneer.

## New Hair Growth After BALDNESS

### HAIR GROWN ON MR. BRITAIN'S BALD HEAD BY INDIANS' MYSTERIOUS HAIR GROWER

My head at the top and back was absolutely bald. The scalp was shiny. An expert said that as he thought the hair roots were extinct, and there was no hope of my ever having a new hair growth. Yet now, at an age over 60, I have a luxuriant growth of soft, brown, wavy hair. No trace of baldness. The pictures show here are from my photographs.

**Indians' Secret of Hair Growth**

At a time when I had become discouraged at trying various hair lotions, tonics, specialists' treatments, etc., I came across, in my travels, a Cherokee Indian "medicine man" who had an elixir that he asserted would grow my hair. Although I had but little faith, I gave it a trial. To my amazement a light fuzz soon appeared, day in, day out, and now my hair is as prolific as in my youthful days.

That I was astonished and happy in expressing my state of mind. Obviously, the hair roots had not been dead, but were dormant in the scalp, awaiting the fertilizing potency of the mysterious pomade. I negotiated for the elixir, now called Kotalco, and later had preparing this mysterious elixir, which has been amply proved. The recipe put into practical form by a chemist. That my own hair growth was permanent has been amply proved. Many men and women, also children, have reported satisfactory results from Kotalco.

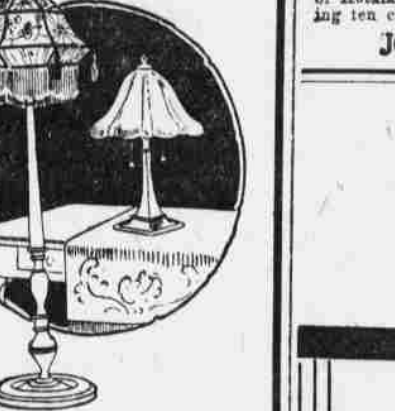
**How YOU May Grow YOUR Hair**

My honest belief is that hair roots rarely die even when the hair falls out through dandruff, fever, excessive dryness, or other disorders. I have been told by experts that often when hair falls out the roots become imbedded within the scalp, covered by hard skin, so that they remain for a time like bulbs or seeds in a bottle which will grow when fertilized. Shampoo (which contains alkali) and hair lotions which contain alcohol are enemies to the hair, as they dry it, making it brittle. Kotalco, however, contains elements of nature which give new vitality to the scalp and hair.

**PROVE FOR YOURSELF**

Get a box of the genuine Kotalco at a reliable druggist's. \$2.00.00 GUARANTEE with each box. A small testing box of Kotalco (with testimonials, etc.) may be obtained by sending ten cents, silver or stamps, to my address.

**JOHN HART BRITAIN, Station F, New York City**



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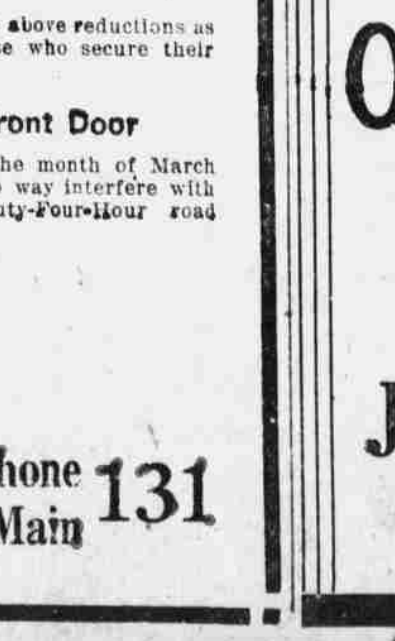
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